

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

Volume 226, Page 1

August 1994

ITEMS TO REMEMBER

SEPTEMBER

- September 5: On or before the fifth day of each month the Trustee shall file with the secretary of the Township Board of Finance a verified statement which shall reconcile, as of the last day of the preceding month, the balance of public funds as disclosed by his or her records with the statement of the balance made by the depositories. (IC 5-13-6-1)
- September 5: Legal Holiday - Labor Day (IC 1-1-9-1)
- September 16: Last day to file budgets with County Auditor (at least two (2) days prior to the first meeting of the County Board of Tax Adjustment if applicable. (IC 6-1.1-17-5)
- September 18: Meeting of County Tax Adjustment Board, (IC 6-1.1-29-4). Each County Tax Adjustment Board, if applicable, shall hold its first meeting of each year on September 18th or on the first business day after September 18th if September 18th is not a business day.

OCTOBER

- October 1: On or before this date all duties of the County Tax Adjustment Board must be completed, except for a consolidated city or county. (IC 6-1.1-17-9)

Last date to file appeals for an excessive tax levy. (IC 6-1.1-18.5-12).

As soon as the budgets, tax rates, and tax levies are approved or modified by the county board of tax adjustment, the county auditor shall within fifteen (15) days prepare a notice of the tax rates to be charged on each one hundred dollars (\$100) of assessed valuation for the various funds in each taxing district. The notice shall also inform the taxpayers of the manner in which they may initiate an appeal of the county board's action.

The county auditor shall post the notice at the county courthouse and publish it in two (2) newspapers which represent different political parties and which have a general circulation in the county. (IC 6-1.1-17-12)

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ITEMS TO REMEMBER

(Continued)

- October 5: On or before the fifth day of each month the trustee shall file with the secretary of the Township Board of Finance a verified statement which shall reconcile, as of the last day of the preceding month, the balance of public funds as disclosed by his or her records with the statement of the balance made by the depositories. (IC 5-13-6-1)
- October 10: Legal Holiday - Columbus Day (IC 1-1-9-1)
- October 15: Last day to make pension report and payment for third quarter by townships participating in PERF.
- October 27: Last day to mail notices to depositories inviting them to submit proposals for the deposit of public funds. Not less than ten (10) days prior to the first day permitted for the meeting in November, the board of finance is required to send to each financial institution with a principal office or branch located in the township a notice inviting proposals for receiving public funds on deposit. The forms for proposals and contracts will be sent directly to the banks by the State Board of Depositories. The notices are to be sent to the financial institutions by the township by registered or certified mail, return receipt requested, and the receipt is to be filed with the other records of the proceedings of the board of finance. IC 5-13-8-3
- October 31: Last day to file quarterly report for third quarter to Internal Revenue Service.

NOVEMBER

- November 4-8: Within five (5) days before the date fixed for filing proposals, the president of the board of finance of every county may call a meeting of the authorized agents of all local boards of finance and all financial institutions with a principal office or branch located in the county. At this meeting the agents of the local boards of finance that chose to participate shall consider the designation of depositories for the several public funds in the disposal of the several local boards and within the limitation of IC 5-13-8. (IC 5-13-8-5)

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- November 5: On or before the fifth day of each month the trustee shall file with the secretary of the Township Board of Finance a verified statement which shall reconcile, as of the last day of the preceding month, the balance of public funds as disclosed by his or her records with the statement of the balance made by the depositories. (IC 5-13-6-1)
- November 8 -
- 30: Meeting of School Board of Finance for purpose of designating depositories. The School Board of Finance shall meet after the first Monday and on or before the last day of November in each even numbered year to open and consider all proposals of financial institutions with a principal office or branch in its territorial limit to become depositories. (IC 5-13-8-2)
- November 11: Legal Holiday - Veterans' Day (IC 1-1-9-1)
- November 24: Legal Holiday - Thanksgiving Day (IC 1-1-9-1)
- November 30: On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the Trustee shall certify a list of the names and addresses of each person who has money due from the township to the County Treasurer. (IC 6-1.1-22-14)

STATE BOARD OF ACCOUNTS CALLED MEETING

Once again the State Board of Accounts anticipates (in accordance with IC 5-11-14-1) calling a meeting of all Township Trustees in conjunction with the Township Convention November 17 through November 19, 1994 in Indianapolis. Many items pertaining to our audits of townships will be discussed at our meeting on Thursday, November 17, 1994. Please make plans to attend the meeting and the Township Convention.

PUBLIC PURCHASES

IC 4-13-1-1 provides that, with the consent of the commissioner of the State Department of Administration, a political subdivision of the state as defined in IC 36-1-2-13 may use the services of that department. IC 4-13.4-5-11 authorizes the Procurement Division of the State Department of Administration to enter into contracts that require the contractor to offer the services or supplies that are the subject of the contract to political subdivisions under conditions specified in

PUBLIC PURCHASES
(continued)

the contract. IC 36-1-9-13 provides "Notwithstanding any other provision of this chapter, a purchasing agent may purchase materials for a political subdivision without giving notice or receiving bids if:

(1) the purchase is made from a supplier who has a contract with a state agency and the supplier's contract with the state requires him to make the materials available to political subdivisions, as provided in IC 4-13.4-5-11; or

(2) the purchase is made from a supplier who has a contract with a federal agency and the supplier's contract with that agency requires the supplier to make the materials available to the state or political subdivisions".

PURCHASES OF COMPUTER HARDWARE AND SOFTWARE

The purchase of a computer system (hardware and software) is subject to the Public Purchases Law (IC 36-1-9) unless the following criteria apply:

1. If the software purchase is the initial purchase or lease of software and that software:
 - (A) May only be procured directly from the software's developer; and
 - (B) Is the only available software application that will satisfy the political subdivision's or agency's demonstrated need. [IC 36-1-9-1(h)]
2. The purchase of additional hardware or software that will supplement an existing mainframe computer system or mini- mainframe computer system of a political subdivision or an agency if:
 - (A) The existing computer system was purchased through a competitive bidding procedure;
 - (B) The additional hardware or software:
 - (1) May only be procured directly from the developer or manufacturer of the software or hardware; and
 - (2) Is the only software or hardware that will satisfy the demonstrated needs of the political subdivision or agency; and
3. The existence of both conditions described in subdivision 2. (B) is recorded in the minutes of the legislative body of the political subdivision or governing body of the agency, if any. [IC 36-1-9-1(i)]

The exemption from the coverage of IC 36-1-9 that is provided in IC 36-1-9-1(i) does not apply to the purchase of peripheral hardware which includes printers and terminals.